



# NEBRASKA SCHEDULE III — Computation of Net Taxable Sales and Nebraska Consumer's Use Tax

• Print your name, I.D. number, and tax period on this schedule

FORM  
10

Name as Shown on Form 10

Nebraska I.D. Number

Tax Period

## COMPUTATION OF NET TAXABLE SALES

1	Gross sales and services (enter on line 1 of Form 10) .....	1	
2	Nontaxable services .....	2	
3	Sales to licensed purchasers for resale .....	3	
4	Deliveries or shipments to purchasers outside Nebraska .....	4	
5	Sales to qualified exempt organizations .....	5	
6	Sales to qualified exempt common or contract carriers.....	6	
7	Sales to qualified governmental agencies.....	7	
8	Sales of qualified prescription items sold for human use .....	8	
9	Sales of exempt agricultural feed, seed, chemicals, and fertilizer .....	9	
10	Sales of motor vehicles, motorboats, and trailers.....	10	
11	Sales of exempt food or food ingredients .....	11	
12	Sales of exempt agricultural machinery & equipment .....	12	
13	Other allowable deductions (explain) .....	13	
14	Total allowable deductions (total of lines 2 through 13).....	14	
15	Net taxable sales (line 1 minus line 14). Round to nearest dollar and enter on line 2 of Form 10 .....	15	

## COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

16	Cost of items and applicable services purchased for use on which Nebraska sales and use tax has not been paid.....	16	
17	Cost of items withdrawn from inventory for personal or business use .....	17	
18	Total amount subject to Nebraska consumer's use tax (line 16 plus line 17) .....	18	
19	Nebraska consumer's use tax (line 18 multiplied by the rate identified on line 3 of Form 10).....	19	
20	Credit for tax paid to other states on items in line 18 (see instructions).....	20	
21	Nebraska consumer's use tax due (line 19 minus line 20). Enter on line 4 of Form 10.....	21	

## INSTRUCTIONS

• Information Guides are available on our Web site for the following items.

### COMPUTATION OF NET TAXABLE SALES

**LINE 1.** Enter the total dollar amount of ALL sales, leases, rentals, and services made by your business. Record both taxable and exempt total gross receipts rounded to the nearest dollar. Out-of-state retailers enter **only** Nebraska gross receipts. **Do not** include the amount of sales tax collected.

**LINE 2.** Enter the gross receipts received during the taxable period from services which were not subject to Nebraska sales tax.

**LINE 3.** Enter the gross receipts received from sales to licensed purchasers for resale. For contractors, enter the contractor labor sold to other contractors. You must have a properly completed resale certificate from each purchaser for which a deduction is claimed.

**LINE 4.** Enter the gross receipts from deliveries or shipments to purchasers outside Nebraska. Out-of-state retailers do not use this line.

**LINE 5.** Enter the gross receipts from sales to organizations exempt from Nebraska sales and use tax. You must have a properly completed exempt sale certificate from each qualified organization for which a deduction is claimed.

**LINE 6.** Enter the gross receipts from sales to Nebraska licensed common or contract carriers for which you have a properly completed and valid exempt sale certificate.

**LINE 7.** Enter the gross receipts from sales to the federal government or Nebraska governmental units for which you have a properly completed exempt sale certificate or proof of federal payment. Purchases by governmental units for use in the business of furnishing gas, water, electricity, or heat, are not exempt.

**LINE 8.** Enter the gross receipts from the sale of insulin and prescription drugs, oxygen, prosthetic devices, durable medical equipment, mobility enhancing equipment, and home medical supplies for human use.

**LINE 9.** Enter the gross receipts from sales of agricultural feed, feed supplements, seed, chemicals, fertilizer, and compatibility agents which are not subject to Nebraska sales tax.

**LINE 10.** Enter the gross receipts from sales of motor vehicles, motorboats, and trailers. Submit the green copies of Nebraska Sales/Use Tax and Tire Fee Statement for Motor Vehicle and Trailer Sales, Form 6, and Nebraska Sales and Use Tax Statement for Motorboat Sales, Form 6MB, with this return.

**LINE 11.** Enter the gross receipts from sales of exempt food or food ingredients.

**LINE 12.** Enter the gross receipts from all sales of qualified agricultural machinery or equipment. You must have a properly completed exempt sale certificate from each purchaser.

**LINE 13.** Enter the amount of other allowable deductions. Option 2 or Option 3 contractors **ONLY** are to take the deduction for the portion of gross receipts not taxed using the appropriate contractor labor percentage. For additional information, see the contractor information guides on our Web site at [www.revenue.ne.gov](http://www.revenue.ne.gov). An explanation for each deduction claimed must be written in the spaces provided or on an attached schedule if additional space is required.

### COMPUTATION OF NEBRASKA CONSUMER'S USE TAX

**LINE 16.** Enter the cost of all items and applicable services purchased without payment of Nebraska sales or use tax and consumed or used by you or your company.

**LINE 17.** Enter the cost of inventory items purchased without payment of Nebraska sales or use tax which were subsequently withdrawn from inventory and consumed or used.

**LINE 20.** If you have paid tax in another state on an item included on line 18, you may take a credit for such tax. The maximum credit allowed will be the amount of Nebraska and applicable local consumer's use tax that would apply to each item on which a sales or use tax has been paid to another state. The invoices or tax returns showing the payment of sales or use tax to another state must be retained with your records.